

# Buy Cigarettes or Tobacco Online or by Mail?

You must pay state taxes  
if the seller does not collect  
them from you.

California taxes apply to all purchases of  
cigarettes and tobacco products.

If you buy online or by mail,  
the Board of Equalization may contact you.

For more information call:

**916-327-4208**

Excise Taxes Division  
State Board of Equalization  
[www.boe.ca.gov](http://www.boe.ca.gov)

## **To Cigarette and Tobacco Products Retailers:**

**W**e encourage you to post this decal for the benefit of your customers.

**T**he decal reminds your customers that **all** purchases of cigarette and tobacco products bought on the Internet or by mail order are subject to state excise and use taxes. If a seller does not collect the taxes at the time of sale, then the buyer must pay them.

**T**he Board of Equalization has records of many Californians who buy tobacco products in this manner, and may contact them if the taxes are not paid.

**F**or more information call us at 916-327-4208, or go to [www.boe.ca.gov](http://www.boe.ca.gov).

**Excise Taxes Division  
California State Board of Equalization**